

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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CLAUDETTE AMPARO,

Civil Action No.: 13CV7232 (LGS)

Plaintiff,

-against-

INK POINT TATTOO AND BODY PIERCING, INC.,
d/b/a INK POINT STUDIOS; and PETER SANTACRUZ;
jointly and severally.

AFFIRMATION OF WAYNE S.
KREGER IN SUPPORT OF
DEFENDANTS' MOTION FOR
SUMMARY JUDGMENT

Defendants.
-----X

I, WAYNE S. KREGER, am an attorney duly admitted to practice before the United States District Court, Southern District and the State Bar of New York, and affirm the following under penalties of perjury:

1. I am an attorney at law duly licensed to practice in the United States District Court, Southern District of New York; the State Bar of New York; all United States District Courts in California; the United States Ninth Circuit Court of Appeals; the State Bar of California, the District of Columbia Court of Appeals and the United States Supreme Court. I am the founder of the Law Offices of Wayne Kreger, P.A., and I have been licensed to practice law for over 22 years. I have personal knowledge of the facts set forth in this Affirmation and, if called as a witness, could and would testify competently to such facts under oath.

2. Attached to this Affirmation as Exhibit "A" is a true and correct copy of the relevant pages of the Deposition of Plaintiff Claudette Amparo, which I took personally on February 12, 2014 and which has been verified by Plaintiff per Stipulation between the Parties' counsel.

3. Attached to this Affirmation as Exhibit "B" is a true and correct copy of the relevant pages of the Deposition of Defendant Peter Santacruz, which I personally attended on May 6, 2014 and which has been verified by Defendant on July 1, 2014.

4. Attached as Exhibits "C", "D", "E" & "F" are Ink Point's tax returns for the years 2010, 2011, 2012 & 2013, respectively, which were provided to Plaintiff through verified discovery responses.

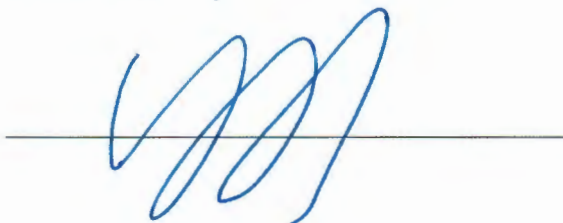
5. Attached as Exhibits "G", "H", "I" & "J" are Piercemanian's tax returns for the years 2010, 2011, 2012 & 2013, respectively, which were provided to Plaintiff through verified discovery responses.

6. Attached as Exhibits "K", "L" & "M" are the Santacruz's personal tax returns for the years 2010, 2011 & 2012 respectively, which were provided to Plaintiff through verified discovery responses.

7. Attached as Exhibit "N" is Peter Santacruz's verification of authenticity and veracity of his responses to Plaintiff's Request for Production of Documents concerning Exhibits "C" through "M".

I declare under penalty of perjury under the laws of the United States of America and the State of New York that the foregoing is true and correct.

Dated: July 14, 2014



EXHIBIT

“A”

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----x

CLAUDETTE AMPARO,

Plaintiff,

Counter-defendant,

v.

13 CV 7232 (LGS)

INK POINT TATTOO AND BODY
PIERCING, INC., d/b/a INK
POINT STUDIOS; and PETER
SANTACRUZ; jointly and
severally,

Defendants.

Counter-claimants.

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February 12, 2014

10:11 a.m.

Deposition of CLAUDETTE AMPARO, taken
by Defendant, pursuant to notice, at the Law
Offices of Wayne S. Kreger, 303 Fifth Avenue, New
York, NY 10016, before Allison Fowler, a
Shorthand Reporter and Notary Public of the State
of New York.

<p>1 2 APPEARANCES: 3 4 LAW OFFICE OF JUSTIN A. ZELLER 5 Attorneys for Plaintiff 6 277 Broadway 7 New York, New York 10007 8 BY: BRANDON SHERR 9 10 LAW OFFICE OF WAYNE S. KREGER 11 Attorneys for Defendants 12 303 Fifth Avenue 13 New York, New York 10016 14 BY: WAYNE S. KREGER 15 16 17 18 19 20 21 22 23 24 25</p> <p style="text-align: right;">[Page 2]</p>	<p>1 2 CLAUDETTE AMPARO, the Witness 3 herein, having been first duly sworn by a Notary 4 Public in and of the State of New York, was 5 examined and testified as follows: 6 EXAMINATION BY 7 MR. KREGER: 8 Q. Would you please state your full name 9 for the record. 10 A. Claudette Amparo. 11 Q. What is your current address? 12 A. 2501 Davidson Avenue, apartment 4A, 13 Bronx, New York 10468. 14 Q. Good morning, Ms. Amparo. My name is 15 Wayne Kreger, and I represent Ink Point Tattoo 16 and Peter Santacruz in this litigation. Have you 17 ever been deposed before? 18 A. No. 19 Q. This is the first time you've ever sat 20 for a deposition under oath? 21 A. Yes. 22 Q. I'm going to give you a couple of 23 admonitions that we talk about in the beginning 24 of depositions so that we're on the same page. 25 First thing is, you understand that you're under</p> <p style="text-align: right;">[Page 4]</p>
<p>1 2 STIPULATIONS 3 4 IT IS HEREBY STIPULATED AND AGREED, 5 by and between counsel for the respective parties 6 hereto, that all objections, except as to form, 7 are reserved to the time of trial. 8 IT IS FURTHER STIPULATED AND AGREED 9 that the deposition may be signed and sworn to 10 before any officer authorized to administer an 11 oath. 12 IT IS FURTHER STIPULATED AND AGREED 13 that the sealing and filing of the deposition be 14 waived. 15 16 17 18 19 20 21 22 23 24 25</p> <p style="text-align: right;">[Page 3]</p>	<p>1 C. AMPARO 2 oath? 3 A. Yes. 4 Q. And you understand that the oath 5 carries a penalty of perjury if you don't tell 6 the truth? 7 A. Yes. 8 Q. And you understand that it's the same 9 oath that you would take if you were in a court 10 of law, like when you see on Law and Order and 11 shows like that when they're on the stand, the 12 oath you took here is the same oath you would 13 take in court, do you understand that? 14 A. Yes. 15 Q. Everything we say today that's on the 16 record is going to be taken down by the court 17 reporter, and when we're finished it's going to 18 be produced into book. It reads kind of like a 19 play, where it will have my name and colon and 20 what I said and then your name and what you said. 21 So because of that, a couple things. The first 22 is, it's important that you let me finish my 23 questions, even if you know what I'm going to 24 say, let me get the whole question out so it can 25 be taken down and then I'll extend you the same</p> <p style="text-align: right;">[Page 5]</p>

[2] (Pages 2 to 5)

<p>1 C. AMPARO</p> <p>2 Q. How did you meet Peter Santacruz?</p> <p>3 A. I met him at Andromeda.</p> <p>4 Q. How did you meet him there?</p> <p>5 A. He was a supplier. A wholesaler.</p> <p>6 Q. So he wholesaled goods to --</p> <p>7 A. To tattoo shops.</p> <p>8 Q. And that's how you met him?</p> <p>9 A. Yes.</p> <p>10 Q. And then did you approach him or did he</p> <p>11 approach you about working for him?</p> <p>12 A. He approached me.</p> <p>13 Q. And what did he say?</p> <p>14 A. That I could do better working for him.</p> <p>15 Q. And what did you say?</p> <p>16 A. I said yes.</p> <p>17 Q. And that was basically it?</p> <p>18 A. Yes.</p> <p>19 Q. And when did that conversation happen,</p> <p>20 approximately?</p> <p>21 A. That happened in December.</p> <p>22 Q. December 2009?</p> <p>23 A. Yes.</p> <p>24 Q. So then you left Andromeda and you when</p> <p>25 you said you supervised workers, what did you do</p> <p style="text-align: right;">[Page 58]</p>	<p>1 C. AMPARO</p> <p>2 A. I was a piercing -- piercing girl.</p> <p>3 Q. I'm sorry?</p> <p>4 A. Just did the piercing, and sales.</p> <p>5 Q. Anything else?</p> <p>6 A. Maintaining, cleaning the store.</p> <p>7 Q. Cleaning the store?</p> <p>8 A. Uh-huh, opening and closing, customer</p> <p>9 service.</p> <p>10 Q. Anything else?</p> <p>11 A. That's it.</p> <p>12 Q. Did you have an actual job title?</p> <p>13 A. No.</p> <p>14 Q. Did you have a business card?</p> <p>15 A. No.</p> <p>16 Q. Okay. And how much money did you make?</p> <p>17 A. Can you rephrase the question?</p> <p>18 Q. Which one?</p> <p>19 A. Business card.</p> <p>20 Q. You know, a business card --</p> <p>21 A. I know what a business card is, he just</p> <p>22 -- he put my name in the flyer, not on the</p> <p>23 business card.</p> <p>24 Q. So there was a flyer?</p> <p>25 A. There was a flyer, yes. That's why I</p> <p style="text-align: right;">[Page 60]</p>
<p>1 C. AMPARO</p> <p>2 in the supervision of workers?</p> <p>3 A. He wanted me to stay in the store while</p> <p>4 the workers was building the floor, the ceilings,</p> <p>5 the walls, and he used to give me money to buy</p> <p>6 lunch for them.</p> <p>7 Q. But you said "supervise." I mean, you</p> <p>8 didn't have any control or say in what the</p> <p>9 workers were actually doing, right?</p> <p>10 A. No.</p> <p>11 Q. So you were basically just there at the</p> <p>12 property?</p> <p>13 A. Yes.</p> <p>14 Q. Just watching the workers and buying</p> <p>15 them lunch?</p> <p>16 A. Yes.</p> <p>17 Q. And anything else you did sort of on</p> <p>18 Peter's behalf?</p> <p>19 A. No.</p> <p>20 Q. And when did you start doing that?</p> <p>21 A. February -- the end of February 2010.</p> <p>22 Q. Until the store opened?</p> <p>23 A. Yes.</p> <p>24 Q. What was your job title when you</p> <p>25 started working there?</p> <p style="text-align: right;">[Page 59]</p>	<p>1 C. AMPARO</p> <p>2 told you to rephrase.</p> <p>3 Q. That's okay. I'm glad you did. So</p> <p>4 there was a flyer that Peter Santacruz created?</p> <p>5 A. Yes.</p> <p>6 Q. And was that a flyer that he would</p> <p>7 leave at other businesses to advertise?</p> <p>8 A. He would give flyers to people, and</p> <p>9 when they called into the store, he said ask for</p> <p>10 Claudia.</p> <p>11 Q. Okay. And do you have any copies of</p> <p>12 the flyer?</p> <p>13 A. No.</p> <p>14 Q. And you said your name was on it?</p> <p>15 A. Yes.</p> <p>16 Q. What did it say, just ask for Claudia?</p> <p>17 A. Ask for Claudia, yes.</p> <p>18 Q. That's the only time your name --</p> <p>19 A. -- was in anything.</p> <p>20 Q. Okay. But there was no business card</p> <p>21 in any business card holder or anything like</p> <p>22 that?</p> <p>23 A. No.</p> <p>24 Q. Did you give me a complete list of all</p> <p>25 your job responsibilities? I'm going to read it</p> <p style="text-align: right;">[Page 61]</p>

[16] (Pages 58 to 61)

<p>1 C. AMPARO</p> <p>2 back to you: Sales, piercing, cleaning the</p> <p>3 store, opening and closing, customer service.</p> <p>4 Anything else?</p> <p>5 A. No.</p> <p>6 Q. And were those all always your job</p> <p>7 duties from April 23, 2010 to July 11, 2013?</p> <p>8 A. Yes.</p> <p>9 Q. And did any of those cease to be your</p> <p>10 responsibilities?</p> <p>11 A. No.</p> <p>12 Q. And did anything ever get added to that</p> <p>13 list? Did you ever take on anything else besides</p> <p>14 what you told me?</p> <p>15 A. He made me check Facebook every day,</p> <p>16 answer to questions on Facebook.</p> <p>17 Q. Okay. So?</p> <p>18 A. Posting pictures on Facebook.</p> <p>19 Q. Okay. So call that social media?</p> <p>20 A. Yeah.</p> <p>21 Q. So the store had a Facebook page?</p> <p>22 A. Yes.</p> <p>23 Q. And you would put pictures of what,</p> <p>24 like people's tattoos?</p> <p>25 A. Uh-huh, yes.</p> <p style="text-align: right;">[Page 62]</p>	<p>1 C. AMPARO</p> <p>2 A. Health Department.</p> <p>3 Q. Do you remember in the beginning I</p> <p>4 asked you -- and maybe because it's the Health</p> <p>5 Department, it wasn't exactly the right question,</p> <p>6 but I wanted to know if you had any licenses or</p> <p>7 certifications, and you told me about the</p> <p>8 phlebotomy.</p> <p>9 A. Yeah.</p> <p>10 Q. So this is something besides that?</p> <p>11 A. Yes, you asked for classes, courses.</p> <p>12 Q. I agree, I didn't cover the state.</p> <p>13 So let's cover the state now. Do you</p> <p>14 have any licenses or certifications from the</p> <p>15 State of New York?</p> <p>16 A. Yes.</p> <p>17 Q. And what are those?</p> <p>18 A. Tattoo license.</p> <p>19 Q. How do you get a tattoo license from</p> <p>20 the State of New York?</p> <p>21 A. You pay them \$133, and you go and take</p> <p>22 the test and they give it to you.</p> <p>23 Q. That's it?</p> <p>24 A. Yes.</p> <p>25 Q. What kind of test is it, a written</p> <p style="text-align: right;">[Page 64]</p>
<p>1 C. AMPARO</p> <p>2 Q. And so you were in charge of updating</p> <p>3 that?</p> <p>4 A. Yes.</p> <p>5 Q. And then if somebody messaged you on</p> <p>6 Facebook, you would respond?</p> <p>7 A. Yes.</p> <p>8 Q. And anything else besides that?</p> <p>9 A. No.</p> <p>10 Q. So I know everything that you were</p> <p>11 responsible for the whole time you were there?</p> <p>12 A. Yes.</p> <p>13 Q. What was the address of the business</p> <p>14 that you worked at?</p> <p>15 A. 373 Audubon Avenue.</p> <p>16 Q. Okay. And do you know the ZIP?</p> <p>17 A. 10034.</p> <p>18 Q. Okay. So you said you did piercing;</p> <p>19 was that something that you had to be licensed</p> <p>20 for?</p> <p>21 A. Yes.</p> <p>22 Q. Where did you get licensed for it?</p> <p>23 A. New York.</p> <p>24 Q. No, I mean what institution, or do you</p> <p>25 get it through the state?</p> <p style="text-align: right;">[Page 63]</p>	<p>1 C. AMPARO</p> <p>2 test?</p> <p>3 A. A cleaning test.</p> <p>4 Q. What do you mean?</p> <p>5 A. They want to know if you know how to</p> <p>6 clean, clean a table, clean your hands.</p> <p>7 Q. They don't actually watch you clean a</p> <p>8 table or your hands?</p> <p>9 A. No.</p> <p>10 Q. They ask you questions about, like, do</p> <p>11 you use soap and stuff like that?</p> <p>12 A. Yes.</p> <p>13 Q. That's it?</p> <p>14 A. That's it.</p> <p>15 Q. All you need to do is pay \$133 and pass</p> <p>16 the cleaning test?</p> <p>17 A. Yes.</p> <p>18 Q. And you can --</p> <p>19 A. Tattoo.</p> <p>20 Q. Tattoo and piercings?</p> <p>21 A. Yes.</p> <p>22 Q. So it's both in one?</p> <p>23 A. Yes. There's no piercing license.</p> <p>24 Q. Pardon me?</p> <p>25 A. There's no license for piercing.</p> <p style="text-align: right;">[Page 65]</p>

[17] (Pages 62 to 65)

<p>1 C. AMPARO</p> <p>2 that's on 180th and Roosevelt.</p> <p>3 Q. Okay.</p> <p>4 A. He has Tattoo Alley, that's on 46-12</p> <p>5 Greenpoint Avenue, Queens, New York.</p> <p>6 Q. Okay.</p> <p>7 A. He has Piercemanina.</p> <p>8 Q. Piercemanina?</p> <p>9 A. Yes.</p> <p>10 Q. Okay.</p> <p>11 A. Last address I know is 303 Fifth</p> <p>12 Avenue.</p> <p>13 Q. 303 Fifth Avenue?</p> <p>14 A. Yes.</p> <p>15 Q. Where we are right now?</p> <p>16 A. Yes.</p> <p>17 Q. Okay.</p> <p>18 A. I mean, that's where he met you.</p> <p>19 Q. Okay. 303 -- so you're saying</p> <p>20 Piercemanina was located in this building that</p> <p>21 we're in?</p> <p>22 A. Yes.</p> <p>23 Q. Okay. Go ahead.</p> <p>24 A. He has other two locations, I don't</p> <p>25 know the address or the names.</p> <p style="text-align: right;">[Page 78]</p>	<p>1 C. AMPARO</p> <p>2 trained there, but you never worked there?</p> <p>3 A. Yes, trained there.</p> <p>4 Q. Is that right?</p> <p>5 A. Yes.</p> <p>6 Q. Did you work at any of the other</p> <p>7 locations that you gave me?</p> <p>8 A. No.</p> <p>9 Q. Okay. So I think, according to this</p> <p>10 list, there are six other businesses, including</p> <p>11 the two that you didn't know the names?</p> <p>12 A. Yes.</p> <p>13 Q. And you don't know of any others,</p> <p>14 right?</p> <p>15 A. No.</p> <p>16 Q. Okay. And you only trained at Studio</p> <p>17 316?</p> <p>18 A. Yes.</p> <p>19 Q. And you never worked at any of them?</p> <p>20 A. No.</p> <p>21 Q. Have you ever been to any of the other</p> <p>22 ones besides Studio 316?</p> <p>23 A. No.</p> <p>24 Q. And then how many employees worked at</p> <p>25 the Ink Point location on Audubon when you were</p> <p style="text-align: right;">[Page 80]</p>
<p>1 C. AMPARO</p> <p>2 Q. So there's two other businesses --</p> <p>3 A. Yes.</p> <p>4 Q. -- whether it's piercing or tattoo, and</p> <p>5 you don't know what they are or where they are?</p> <p>6 A. Yes, one is in Long Island, one is in</p> <p>7 New Jersey, but I don't know the address or</p> <p>8 exactly the name of the place.</p> <p>9 Q. How do you know that they exist?</p> <p>10 A. He used to always go there and call me</p> <p>11 from there.</p> <p>12 Q. Did you ever work at any of these other</p> <p>13 businesses?</p> <p>14 A. I trained at Studio 316.</p> <p>15 Q. What do you mean you trained? You</p> <p>16 trained someone else or you trained for you?</p> <p>17 A. For me, yes.</p> <p>18 Q. Okay. When was that?</p> <p>19 A. That was February 2010.</p> <p>20 Q. Okay. Was that before --</p> <p>21 A. -- we opened the business.</p> <p>22 Q. -- before the supervision of the</p> <p>23 construction workers or at the same time?</p> <p>24 A. During.</p> <p>25 Q. Okay. But you never worked there. You</p> <p style="text-align: right;">[Page 79]</p>	<p>1 C. AMPARO</p> <p>2 there?</p> <p>3 A. Only me.</p> <p>4 Q. So you were the only employee?</p> <p>5 A. Yes.</p> <p>6 Q. Okay. And do you know how many</p> <p>7 employees worked at Studio 316?</p> <p>8 A. One.</p> <p>9 Q. Do you know the name?</p> <p>10 A. Patricia.</p> <p>11 Q. Patricia?</p> <p>12 A. Yes.</p> <p>13 Q. Do you know the last name?</p> <p>14 A. No.</p> <p>15 Q. And who about at Kudalin Studio?</p> <p>16 A. Charlie.</p> <p>17 Q. Was it only one employee?</p> <p>18 A. Yes.</p> <p>19 Q. Charlie?</p> <p>20 A. Yes.</p> <p>21 Q. And what about Tattoo Alley?</p> <p>22 A. Peter, he worked there.</p> <p>23 Q. The owner, Peter, not another Peter?</p> <p>24 A. No.</p> <p>25 Q. So there's no employees there that you</p> <p style="text-align: right;">[Page 81]</p>

[21] (Pages 78 to 81)

<p>1 C. AMPARO</p> <p>2 know of?</p> <p>3 A. The problem with tattoos is that I'm</p> <p>4 telling you the names of the people that used to</p> <p>5 be at the store and get paid hourly.</p> <p>6 Q. Right, that's what I asked.</p> <p>7 A. There's other people there, but they</p> <p>8 are 50/50.</p> <p>9 Q. Right, they're independent contractors.</p> <p>10 A. Yeah.</p> <p>11 Q. I'm only asking about employees.</p> <p>12 A. Okay.</p> <p>13 Q. So Patricia is an employee?</p> <p>14 A. Yeah.</p> <p>15 Q. Charlie is an employee?</p> <p>16 A. And a tattoo artist.</p> <p>17 Q. Charlie is both, but he's an employee?</p> <p>18 A. Yes.</p> <p>19 Q. Tattoo Alley, were there any employees</p> <p>20 that you know of?</p> <p>21 A. No, no.</p> <p>22 Q. Okay. What about Piercemanina?</p> <p>23 A. No.</p> <p>24 Q. No employees?</p> <p>25 A. No.</p> <p style="text-align: right;">[Page 82]</p>	<p>1 C. AMPARO</p> <p>2 you've worked at the Audubon Avenue location of</p> <p>3 Ink Point Tattoo?</p> <p>4 A. The neighbors.</p> <p>5 Q. Okay. The neighbors of the business?</p> <p>6 A. Yes.</p> <p>7 Q. And do you know any of their names, the</p> <p>8 actual people that worked at the businesses that</p> <p>9 neighbored Ink Point?</p> <p>10 A. Yes.</p> <p>11 Q. What are they?</p> <p>12 A. His name is Miguel.</p> <p>13 Q. Miguel?</p> <p>14 A. Yes.</p> <p>15 Q. Do you know his last name?</p> <p>16 A. No.</p> <p>17 Q. And what's the name of the business</p> <p>18 that Miguel is at?</p> <p>19 A. It's a barbershop next door.</p> <p>20 Q. Right next door?</p> <p>21 A. Yes.</p> <p>22 Q. And have you talked to Miguel about the</p> <p>23 hours that you've worked?</p> <p>24 A. No.</p> <p>25 Q. And what is it that you think he can</p> <p style="text-align: right;">[Page 84]</p>
<p>1 C. AMPARO</p> <p>2 Q. And the Long Island one, do you know?</p> <p>3 A. Yes, there is, but I don't know the</p> <p>4 name.</p> <p>5 Q. How many?</p> <p>6 A. There's one.</p> <p>7 Q. One employee. And what about the one</p> <p>8 in Jersey?</p> <p>9 A. There's only tattoo artists there.</p> <p>10 Q. So zero employees?</p> <p>11 A. Yes.</p> <p>12 Q. So as best you know, including</p> <p>13 yourself, there were four employees at the seven</p> <p>14 businesses, is that right?</p> <p>15 A. Yes.</p> <p>16 MR. KREGER: Let's take a break.</p> <p>17 (A break was taken.)</p> <p>18 EXAMINATION CONTINUED</p> <p>19 BY MR. KREGER:</p> <p>20 MR. KREGER: Read back the last</p> <p>21 question and answer, please.</p> <p>22 (The requested portion of the record</p> <p>23 was read by the court reporter.)</p> <p>24 Q. Is there anyone that can support the</p> <p>25 testimony you've given about the hours that</p> <p style="text-align: right;">[Page 83]</p>	<p>1 C. AMPARO</p> <p>2 say or that he knows about hours that you worked?</p> <p>3 A. He was there all the time too.</p> <p>4 Q. Okay. So in other words, you think</p> <p>5 that maybe he's seen you there at 10:30 or</p> <p>6 thereabouts and then when you would close?</p> <p>7 A. Yes.</p> <p>8 Q. But he didn't close the barbershop at</p> <p>9 1:00 a.m., did he?</p> <p>10 A. No, before me.</p> <p>11 Q. So he couldn't necessarily say when you</p> <p>12 left or maybe that you were there when he left?</p> <p>13 A. Yes.</p> <p>14 Q. He is the owner of the barbershop or an</p> <p>15 employee?</p> <p>16 A. No.</p> <p>17 Q. What does he do at the barbershop?</p> <p>18 A. He's a barber.</p> <p>19 Q. And you haven't talked to him since you</p> <p>20 left Ink Point Tattoo?</p> <p>21 A. No.</p> <p>22 Q. Anybody else that can support what</p> <p>23 you've said about the hours that you've worked?</p> <p>24 What about the tattoo artists?</p> <p>25 A. Yes.</p> <p style="text-align: right;">[Page 85]</p>

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2	I N D E X		
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[Page 233]

EXHIBIT

“B”

UNITED STATES DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF NEW YORK

-----X

CLAUDETTE AMPARO,

PLAINTIFF,

-against-

13CV/232

INK POINT TATTOO AND BODY PIERCING INC.,
d/b/a INK POINT STUDIOS; and PETER SANTACRUZ;
JOINTLY AND SEVERALLY,

DEFENDANTS.

-----X

DATE: May 6, 2014

TIME: 10:26 a.m.

EXAMINATION BEFORE TRIAL of the
Defendant, PETER SANTACRUZ, taken by the
Plaintiff, pursuant to subpoena, held at the
offices of JUSTIN A. ZELLER, ESQ., 277 Broadway,
New York, New York, before Laura Liotine, a
Notary Public of the State of New York.

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A P P E A R A N C E S:

LAW OFFICES OF JUSTIN A. ZELLER, P.C.

Attorney for Plaintiff
277 Broadway, Suite 408
New York, NY 10007
BY: BRAD SHERR, ESQ.

LAW OFFICES OF WAYNE KREGER

Attorney for the Defendant
303 Fifth Avenue, Suite 1201
New York, NY 10016
BY: WAYNE S. KREGER, ESQ.

* * *

1 P. Santacruz
2 P E T E R S A N T A C R U Z, called as a
3 witness, having been first duly sworn
4 by a Notary Public of the State of
5 New York, was examined and testified
6 as follows:

7 EXAMINATION BY
8 MR. SHERR:

9 Q. Please state your name for the
10 record.

11 A. Peter Santacruz.

12 Q. Where do you reside?

13 A. 150 East 85th Street, Apartment 7A,
14 New York, New York 11028.

15 Q. Mr. Santacruz, my name is Brad Sherr.
16 I am the attorney representing Ms. Amparo, the
17 Plaintiff in this case, on her wage and hour rate
18 claims against Ink Point Tattoo and Body
19 Piercing, Inc, and you as Defendants. Have you
20 ever been deposed before?

21 A. No.

22 Q. During a deposition I will ask you
23 questions and your obligation is to answer those
24 questions subject to any objections that your
25 attorney may raise to you.

1 P. Santacruz

2 A. It is a store.

3 Q. Where is that located?

4 A. It is in Queens.

5 Q. Are you the owner of Tattoo Alley?

6 A. Yes.

7 Q. Is anyone else an owner of Tattoo
8 Alley?

9 A. No.

10 Q. Are there any other businesses you
11 own or operate?

12 A. No.

13 Q. Are there any other tattoo shops you
14 have any interest in?

15 A. No.

16 Q. Where do you spend your time during
17 the day?

18 MR. KREGER: Objection.

19 A. I babysit my kids.

20 Q. Are you involved in any other
21 business or job during the day?

22 A. No.

23 Q. Are you married?

24 A. Yes.

25 Q. What's your wife's name?

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P. Santacruz

A. Loise Santacruz.

Q. What does she do? What is her job?

A. She's an accountant.

Q. What is her salary or wages on an annual basis?

A. I don't know exactly the figure. Don't know the amount.

Q. Could you provide a range or could you approximate it?

A. Maybe \$90,000 to \$100,000 a year.

Q. Is Tattoo Alley profitable?

A. No, not right now. I just legally went in business April, last month.

Q. How many employees does Tattoo Alley have?

A. Nobody. No employees.

Q. Is Tattoo Alley still a going concern? Is it still operating?

A. Yes.

Q. Who runs it?

A. I do.

Q. Are you there during the week?

A. Some days, yes. When I can.

Q. So is no one there when you're not

1 P. Santacruz

2 opened like I said last month.

3 Q. Does Tattoo Alley have bank accounts?

4 A. Yes, I just opened it three or four
5 days ago.

6 Q. Where are those bank accounts?

7 A. It is the same bank. TDI.

8 Q. Do you have any other sources of
9 income besides Pierce Mania, Tattoo Alley and Ink
10 Point Studios?

11 A. No.

12 Q. Is the money you make from these
13 businesses and your wife's income enough to
14 support your family?

15 MR. KREGER: Objection to form.

16 A. Not really.

17 Q. How do you make ends meet?

18 A. I am sorry.

19 Q. How do you support your family?

20 A. For the past few you know -- for a
21 few years my wife has been supporting.

22 Q. Do you have personal bank accounts?

23 A. Yes.

24 Q. Where do you bank?

25 A. Citibank.

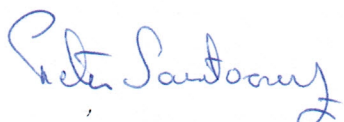
A C K N O W L E D G M E N T

STATE OF NEW YORK)

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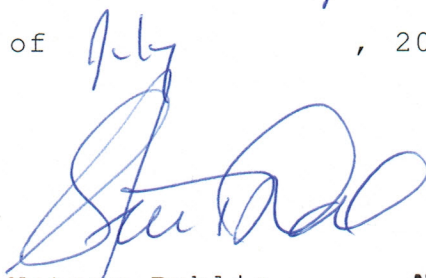
COUNTY OF NEW YORK)

I, PETER SANTACRUZ, hereby certify
that I have read the transcript of my testimony
taken under oath in my deposition of May 27,
2014; that the transcript is a true, complete and
correct record of what was asked, answered and
said during this deposition, and that the answers
on the record as given by me are true and
correct.



PETER SANTACRUZ

Signed and Subscribed to
before me this 1st day
of July, 2014.



Notary Public

STUART NAHAS
Notary Public, State of New York
No. 02NA5026737
Qualified in New York County
Commission Expires April 25, 192018

C E R T I F I C A T E

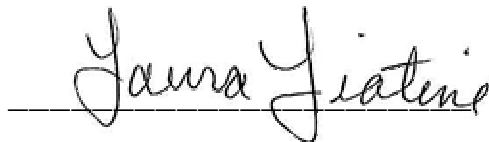
STATE OF NEW YORK
COUNTY OF NEW YORK

I, LAURA LIOTINE, a Notary Public
within and for the State of New York, do hereby
certify:

That the witness whose examination is
hereinbefore set forth was duly sworn and that
such an examination is a true record of the
testimony given by such a witness.

I further certify that I am not
related to any of the parties to this action by
blood or marriage, and that I am not in any way
interested in the outcome of this matter.

IN WITNESS WHEREOF, I have hereunto
set my hand this 26th day of May, 2014.

A handwritten signature in cursive script, reading "Laura Liotine", is written over a horizontal line.

LAURA LIOTINE

EXHIBIT

“C”

U.S. Corporation Income Tax Return

For calendar year 2010 or tax year beginning 11/01, 2010, ending 12/31, 20 10

► See separate instructions.



A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		Name INK POINT TATTOO AND BODY PIERCINGC Number, street, and room or suite no. If a P.O. box, so instructions. 303 FIFTH AVENUE SUITE 810 City or town, state, and ZIP code NEW YORK, NY 10016	B Employer identification number 20-2050249 C Date incorporated 03/02/10 D Total assets (see instructions) \$
E Check if: (1) <input checked="" type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

Income	1a Gross receipts or sales	2158	b Less returns and allowances		c Bal	1c	2158
	2 Cost of goods sold (Schedule A, line 8)					2	651
	3 Gross profit. Subtract line 2 from line 1c					3	1507
	4 Dividends (Schedule C, line 19)					4	
	5 Interest					5	
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9	
	10 Other income (see instructions-attach schedule)					10	
	11 Total income. Add lines 3 through 10					11	1507
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)					12	
	13 Salaries and wages (less employment credits)					13	
	14 Repairs and maintenance					14	
	15 Bad debts					15	
	16 Rents					16	1600
	17 Taxes and licenses					17	
	18 Interest					18	
	19 Charitable contributions					19	
	20 Depreciation from Form 4562 not claimed on Schedule A and elsewhere on return (attach Form 4562)					20	
	21 Depletion					21	
	22 Advertising					22	
	23 Pension, profit-sharing, etc., plans					23	
	24 Employee benefit programs					24	
	25 Domestic production activities deduction (attach Form 03)					25	
	26 Other deductions (attach schedule)					26	354
	27 Total deductions. Add lines 12 through 26					27	1954
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.					28	-447
29 Less: a Net operating loss deduction (see instructions)		29a			29c		
b Special deductions (Schedule C, line 20)		29b					
30 Taxable income. Subtract line 29c from line 28 (see instructions)					30	-447	
31 Total tax (Schedule J, line 10)					31		
Tax, Refundable Credits, and Payments	32a 2009 overpayment credited to 2010	32a					
	b 2010 estimated tax payments	32b					
	c 2010 refund applied for on Form 4466	32c			d Bal	32d	
	e Tax deposited with Form 7004					32e	
	f Credits: (1) Form 2439 (2) Form 4136					32f	
	g Refundable credits from Form 3800, line 19c, and Form 27, line 8c					32g	
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached					33	
	34 Amount owed. If line 32h is smaller than the total of lines 31 and 3, enter amount owed					34	
	35 Overpayment. If line 32h is larger than the total of lines 31 and 3, enter amount overpaid					35	
	36 Enter amount of line 35 you want: Credited to 2011 estimated tax Refunded					36	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other taxpayer) is based on all information of which preparer has any knowledge.							
	Signature of officer <u>KAMRAN AKBAR</u> Date <u>02/16/10</u>							
Paid Preparer's Use Only	Print/Type preparer's name KAMRAN AKBAR		Preparer's signature <u>[Signature]</u>		Date 02/16/10		Check <input checked="" type="checkbox"/> if self-employed PTIN P01418551	
	Firm's name		Firm's EIN		Phone no. 646 648-3609		May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	Firm's address 37 HOFFMAN STREET FRANKLIN SQUARE NY 11010							

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	651
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	651
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	651

9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (Specify method used and attach explanation.) ►

- b** Check if there was a writedown of subnormal goods ☐ **c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐
d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** ☐
e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☒ No
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	80	
8	Dividends from wholly owned foreign subsidiaries	100	
9	Total. Add lines 1 through 8. See instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from affiliated group members	100	
12	Dividends from certain FSCs	100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b		

Schedule E Compensation of Officers (see instructions for page 1, line 12)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter result here and on page 1, line 12				

Form 1120 (2010)

Page **3**

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit Form 8834, line 29	5b	
c	General business credit. (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)		9
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		10

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 448310		
b	Business activity ▶ JEWELRY STORES		
c	Product or service ▶ COSTUME JEWELRY		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv).		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

QNA

Form **1120** (2010)

Schedule K *Continued*

				Yes	No
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)					X
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?					X
For rules of attribution, see section 318. If "Yes," enter:					
(i) Percentage owned ► and (ii) Owner's country ►					
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ►					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ► <input type="checkbox"/>					
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ►					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► <input type="checkbox"/>					
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$					
13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?				X	
If "Yes"? the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ► \$					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instruction)?					X
If "Yes," complete and attach Schedule UTP.					

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable . . .				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions) . .				
6	Other current assets (attach schedule) . . .				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets . . .				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Stockholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule) . .				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings-Appropriated (attach schedule)				
25	Retained earnings-Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$				
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)-line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

SUPPORTING STATEMENTS FOR CORPORATION
INK POINT TATTOO AND BODY PIERCINGC
20-2050249
303 FIFTH AVENUE SUITE 810
NEW YORK, NY 10016

**** SCHEDULE of Other Deductions:

<u>Description</u>	<u>Amount</u>
OFFICE TELEPHONE	63
ELECTRICITY	148
CELLULAR PHONE	28
BANK CHARGES	15
ACCOUNTANT'S FEE	100
<u>Total Other Deductions</u>	<u>354</u>

EXHIBIT

“D”

U.S. Corporation Income Tax Return
For calendar year 2011 or tax year beginning / , 2011, ending / , 20
▶ See separate instructions.

OMB No. 1545-0123

2011

A Check if:

- 1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT	Name INK POINT TATTOO AND BODY PIER INC	B Employer identification number 27-2050249
	Number, street, and room or suite no. If a P.O. box, see instructions. 303 5TH AVENUE SUITE 810	C Date incorporated 11/15/2010
	City or town, state, and ZIP code NEW YORK, NY 10016	D Total assets (see instructions) \$

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change ☐

Income	1a Merchant card and third-party payments (see instructions)	1a	
	b Gross receipts or sales not reported on line 1a (see instructions)	1b	19851
	c Total. Add lines 1a and 1b	1c	19851
	d Returns and allowances plus any other adjustments (see instructions)	1d	
	e Subtract line 1d from line 1c.	1e	19851
	2 Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)	2	4630
	3 Gross profit. Subtract line 2 from line 1e.	3	15221
	4 Dividends (Schedule C, line 19)	4	
	5 Interest	5	
	6 Gross rents	6	
	7 Gross royalties	7	
8 Capital gain net income (attach Schedule D (Form 1120))	8		
9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		
10 Other income (see instructions-attach schedule)	10		
11 Total income. Add lines 3 through 10	11	15221	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E)	12	7800
	13 Salaries and wages (less employment credits)	13	
	14 Repairs and maintenance	14	
	15 Bad debts	15	
	16 Rents	16	7200
	17 Taxes and licenses	17	939
	18 Interest	18	
	19 Charitable contributions	19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	
	21 Depletion	21	
	22 Advertising	22	600
	23 Pension, profit-sharing, etc., plans	23	
	24 Employee benefit programs	24	
	25 Domestic production activities deduction (attach Form 8903)	25	
	26 Other deductions (attach schedule)	26	539
	27 Total deductions. Add lines 12 through 26	27	17078
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	-1857
	29a Net operating loss deduction (see instructions)	29a	
b Special deductions (Schedule C, line 20)		29b	
c Add lines 29a and 29b		29c	
30 Taxable income. Subtract line 29c from line 28 (see instructions)	30	-1857	
31 Total tax (Schedule J, Part I, line 21)	31		
32 Total payments and refundable credits (Schedule J, Part II, line 21)	32		
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	33		
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34		
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35		
36 Enter amount of line 35 you want: Credited to 2012 estimated tax ▶ <input type="checkbox"/> Refunded ▶ <input type="checkbox"/>	36		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer 	Date 03/13/12	Title PRESIDENT	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Print/Type preparer's name KAMRAN AKBAR	Preparer's signature	Date 03/13/12	Check <input checked="" type="checkbox"/> if self-employed PTIN P01418551
	Firm's name ▶ KAMRAN AKBAR	Firm's EIN ▶		
	Firm's address ▶ 37 HOFFMAN STREET FRANKLIN SQUARE NY 11010	Phone no. 646 648-3609		

Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Form 1120 (2011)

Page **3****Schedule J Tax Computation and Payment** (see instructions)**Part I - Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit Form 8834, line 30 (attach Form 8834)	5b	
c	General business credit. (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions—attach schedule)	9f	
10	Total. Add lines 9a through 9f		10
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11

Part II - Payments and Refundable Credits

12	2010 overpayment credited to 2011	12	
13	2011 estimated tax payments	13	
14	2011 refund applied for on Form 4466	14	
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16 and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 3800, line 17c and Form 8827, line 8c	19c	
d	Other (attach schedule—see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 812990		
b	Business activity ▶ ALL OTHER PERSONAL S		
c	Product or service ▶ PIERCING AND TATTOOS		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

QNA

Form 1120 (2011)

Schedule K Other Information *continued* (see instructions)**5** At the end of the tax year, did the corporation:

- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions.

If "Yes," complete (i) through (iv) on page 4.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions.

If "Yes," complete (i) through (iv).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

- 6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

- 7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock?

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ► and **(ii)** Owner's country ►**(c)** The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ►

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐

If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

- 9** Enter the amount of tax-exempt interest received or accrued during the tax year ► \$

- 10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ►

- 11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☒

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

- 12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$

- 13** Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year **and** its total assets at the end of the tax year less than \$250,000?

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ► \$

- 14** Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instruction)?

If "Yes," complete and attach Schedule UTP.

- 15** Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?

- b** If "Yes," did the corporation or will the corporation file all required Form(s) 1099?

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable . . .				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions) . .				
6	Other current assets (attach schedule) . . .				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets . . .				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Stockholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule) . .				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings-Appropriated (attach schedule)				
25	Retained earnings-Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity . . .				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$				
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)-line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

SUPPORTING STATEMENTS FOR CORPORATION
INK POINT TATTOO AND BODY PIER INC
27-2050249
303 5TH AVENUE SUITE 810
NEW YORK, NY 10016

**** SCHEDULE of Other Deductions:

<u>Description</u>	<u>Amount</u>
BANK CHARGES	63
UTILITIES	276
ACCOUNTANT FEES	200
<u>Total Other Deductions</u>	<u>539</u>

Cost of Goods Sold

OMB No. 1545-XXXX

(December 2011)

Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.**

Name INK POINT TATTOO AND BODY PIER INC		Employer identification number 27-2050249	
1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	4630 00
6	Total. Add lines 1 through 5	6	4630 00
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	4630 00

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____ 00

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

SUPPORTING STATEMENTS FOR FORM 1125-A
INK POINT TATTOO AND BODY PIER INC
27-2050249

**** SCHEDULE of Schedule A - Other Costs:

<u>Description</u>	<u>Amount</u>
PIERCING JEWELRY	<u>3,859</u>
CELLULAR PHONE	560
FREIGHT IN	211
 Total Schedule A - Other Costs	 <u>4,630</u>